0.a. Goal

Goal 12: Ensure sustainable consumption and production patterns

0.b. Target

Target 12.6: Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle

0.c. Indicator

Indicator 12.6.1 Number of companies publishing sustainability reports

0.e. Metadata update

March 2021

0.f. Related indicators

N/A

0.g. International organisations(s) responsible for global monitoring

United Nations Conference on Trade and Development (UNCTAD)

United Nations Environment Programme(UNEP)

1.a. Organisation

United Nations Conference on Trade and Development (UNCTAD)

United Nations Environment Programme(UNEP)

2.a. Definition and concepts

Definitions:

Sustainability Reports:

For the purposes of this indicator, 'sustainability reports' will not be limited to stand-alone sustainability reports produced by companies, but will be considered as 'reporting sustainability information' and expanded to other forms of reporting sustainability information, such as publishing sustainability information as part of the company's annual reports or reporting sustainability information to the national government. This is to ensure that the focus of the indicator is on tracking the publishing of sustainability information, rather than on the practice of publishing stand-alone sustainability reports. It also ensures that the indicator interpretation is aligned with the wording of Target 12.6 which refers to promoting "the integration of sustainability information into the annual reporting cycle of companies".

Not every report called 'Sustainability Report' will be counted towards the indicator. In order to be counted, they will have to comply with a 'minimum requirement' in terms of sustainability disclosures reported on (see below).

Company:

While many companies report at the group level, many of their impacts will be local, and some subsidiaries or franchises produce separate sustainability reports. As a practice that should be encouraged, and one that is useful to monitor, is therefore proposed to count both the group and subsidiary/franchise level separately, as separate entities. "Company" can therefore apply to either the parent company, or a franchise or subsidiary, depending on their reporting practices.

Concepts:

It is proposed that, to be counted towards the indicator, companies must publish information that meets a "Minimum requirement" of disclosure. A core set of economic, environmental, social and governance disclosures of sustainability information is therefore identified. In defining these disclosure elements, the custodian agencies attempted to align with the disclosures that appear in existing related reporting frameworks, including the IIRC reporting framework, the Global Reporting Initiative Standard (GRI), the Sustainability Accounting Standards Board (SASB) (see Annex I for a comparison of the various sustainability disclosures contained under each.

It also attempts to align with the UNCTAD Core Indicators for company reporting on the contribution towards the attainment of the Sustainable Development Goals. UNCTAD has prepared Guidance on Core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals (SDGs) to support entities in the provision of information under indicator 12.6.1 and governments in assessing the private sector contribution to the SDGs. The Guidance reflects the Agreed Conclusions of the thirty-fourth session of the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR), which in 2017 requested UNCTAD to develop the guiding document. The UNCTAD Guidance includes detailed definitions and data sources for the core indicators in the company accounts to assist the entities in the reporting.

The purpose is not to create a new reporting standard or framework, but to ensure that the minimum requirement for Indicator 12.6.1 is aligned with existing global frameworks currently used by companies, so that they may continue to use these frameworks and be counted towards the indicator.

While establishing a minimum requirement in terms of reporting ensures that only companies disclosing meaningful information on all aspects of sustainability are counted towards the indicator, it could be perceived as giving the message that the minimum suffices and that companies do not need to go beyond it.

Therefore, it is proposed that the methodology include an advanced level, with a further set of disclosure elements which would further provide impetus for examining and reporting on the sustainability practices and impacts of the company. These include: 1) stakeholder engagement, 2) assessing impacts beyond the company boundaries and along the supply chain; 3) supplier and consumer engagement on sustainability issues; 4) procurement and sourcing practices; and 5) environmental performance information in the form of intensity values to be monitored over time, such as consumption of energy, water or materials per unit of production or per unit of profit.

Having different levels will also allow for information to be collected on the degree of reporting of different companies, including whether the same companies produce more ambitious reports, and go further in their sustainability practices with time, such as through supplier engagement. It would allow for companies who are beginning to produce sustainability reports to be counted towards the indicator once they achieve the minimum level, but provide incentive, through their inclusion in the indicator count, for them to work towards more ambitious reporting and demonstrate their progress over time.

2.b. Unit of measure

Number of companies

3.a. Data sources

1. Existing global and national repositories of sustainability reports (see tentative list in Annex II)
2. Data provided by national governments

3.b. Data collection method

- The custodian agencies propose to establish a global platform or database which would:
- Collate and analyse sustainability reports through advanced analytics to determine coherence with the minimum requirement and advanced level
- Provide country specific information
- Aggregate data at sub-regional, regional and global levels (avoiding double-counting of the same companies)
- Disaggregate data (company size, per industry)
- The Custodian Agencies will mine existing global and national-level report aggregators, to analyse the reports included in their databases. A preliminary list of repositories is included in Annex II.
- Provision will also be made for manual submission by individual report generators. This is particularly important for small companies whose reports may not be included in the global databases.
- Advanced analytics will scan the report content and determine their compliance with the minimum standard or advanced level. They will also assign each company to a country according to the criteria listed above, to determine the number of companies per country publishing sustainability information.
- This information will be communicated to each government individually, for their validation. They will also have the opportunity to seek clarification, contest the information, or provide complementary data to the custodian agencies for inclusion in the indicator count.
- The platform will also automate the aggregation of data to obtain a global figure as well as data per UN sub-region and region for inclusion in the Global SDGs Database, and as a basis for the analysis of progress carried out annually for the United Nations Sustainable Development Goals Report and Secretary General’s Report on Progress towards the Sustainable Development Goals.

The platform will be online and open access. It will include filters so that governments or other stakeholders will eb able to filter the information themselves, per country, sector, company size or disclosure element, to obtain the desired information.

- While the platform will provide data for each country, this will be sent to each government for review and verification. Each government will be able to propose amendments to the data should they have further information to complement that provided by the database.
- While common definitions of company size, industries (defined below), etc. are required to be used by the custodian agencies for analysis and aggregation at regional and global levels and reporting to the SDGs Report, national governments may choose to use different definitions for their own analysis and reporting, such as for their Voluntary National Reviews (VNRs). Filters will be included on the online platform for the database which will allow governments and other users to filter information according to their own national definitions.

3.c. Data collection calendar

1. First data collection: Expected in early 2020 for 2019 company reports

Annually thereafter

3.d. Data release calendar

1. First reporting cycle: 2020

Annually thereafter

3.e. Data providers

See list of repositories and databases in Annex II, plus governments that have complementary information.

3.f. Data compilers

1. United Nations Conference on Trade and Development (UNCTAD) and United Nations Environment Programme (UNEP)

4.a. Rationale

While the private sector has a critical role to play in the attainment of the SDGs, Target 12.6 and Indicator 12.6.1 are the only ones specifically monitoring the practices of private sector entities. While Indicator 12.6.1 counts the number of companies producing “sustainability reports”, the custodian agencies consider the indicator an important opportunity not only to monitor and promote the growth in sustainability reporting globally, but also to monitor and promote high quality reporting, promote the integration of sustainability information into the annual reporting cycle of companies, and promote sustainability practices by companies (as mentioned in the Target under which the indicator falls). Attempts have therefore been made to integrate all of these aspects into the methodology, to the extent possible.

Given the above, the custodian agencies propose an approach whereby:

- Rather than simply counting the number of companies publishing stand-alone sustainability reports, the indicator methodology will focus on the sustainability information published by a company, whether in the form of a stand-alone sustainability report, or integrated within other company reports, such as the annual report. Therefore, in this respect, for the purposes of this indicator, ‘sustainability report’ can refer to a stand-alone sustainability report, or sustainability information reported under other formats, such as integrated into the company’s annual report.
- Not every document entitled ‘sustainability report’ will be counted towards the indicator, given that the quality of these reports varies greatly, and that many may not contain meaningful information on all aspects of sustainability (governance, economic, social and environmental).
- A minimum requirement is therefore proposed, whereby for a company to be counted towards the indicator, it must have published information on a set of key disclosure elements covering the company’s governance practices as well as economic, social and environment impacts. This will ensure that companies who produce sustainability reports that are weak in terms of their disclosure will not be counted and should promote more rigorous reporting.

4.b. Comment and limitations

N/A

4.c. Method of computation

Companies will be counted towards the indicator if they publish sustainability information covering the following sustainability disclosures:

Minimum Requirement:

Institutional and governance:

- Materiality assessment*
- Sustainability strategy and/or principles related to sustainability
- Management approach to address materiality topics
- Governance structure, including for economic, environmental and social issues
- Key impacts, risks, opportunities
- Anti-fraud, anti-corruption and anti-competitive behaviour practices

Economic:

- Direct measure of economic performance (revenue, net profit, value added, payouts to shareholders)
- Indirect measure of economic performance (community investment, investment in infrastructure or other significant local economic impact)

Environmental:

- Energy consumption and energy efficiency
- Water consumption, wastewater generation, integrated water resource management practices, or water recycling/re-use and efficiency
- Greenhouse gas emissions
- Other emissions and effluents, including Ozone-depleting substances, Nitrogen Oxides (NOX), Sulphur Oxides (SOX), and chemicals
- Waste generation, including hazardous wastes
- Waste minimisation and recycling practices
- Use and/or production of hazardous chemicals and substances

Social:

- Occupational health and safety
- Total number of employees, by contract type and gender
- Employee training
- Unfair and illegal labour practices and other human rights considerations
- Diversity, equal opportunity and discrimination in governance bodies and among employees
- Worker rights and collective agreements

The methodology will make allowance for application of the **‘comply or explain’ principle for the minimum standard**, which allows reporting entities to highlight why certain disclosures are not relevant for their specific company and make it more accessible to small companies. However, this would not apply to issues that have been identified as material to the company, on which they are expected to report.

Advanced level requirement:

As for minimum requirement, with the following additional disclosures and/or indicators:

Institutional and governance:

- Details of supply chain
- Details of stakeholder engagement surrounding sustainability performance

- Details of remuneration

Economic

- Sustainable public procurement policies and practices
- Percentage or proportion of local suppliers/procurement
- Charitable donations

Environmental

- Supplier environmental assessment
- Material consumption, sourcing of materials and reclaimed or recycled materials used
- Energy intensity and renewable energy sources
- Water intensity and Integrated water resource management
- GHG intensity
- Waste intensity
- Biodiversity impacts
- Supplier and consumer/customer engagement on environmental issues

Social

- Supplier social assessment
- Local community impacts
- Supplier and consumer engagement on sustainability issues

4.f. Treatment of missing values (i) at country level and (ii) at regional level

The analytics will be carried out in all official UN languages and a variety of other languages, but not all national languages will be covered. Therefore there could be some reports that cannot be captured for this reason.

• At country level

• At regional and global levels

4.g. Regional aggregations

The data will be aggregated at the sub-regional, regional and global levels. In doing so, double-counting will be avoided, so a company may appear under several countries, but will only be counted once at regional and global levels.

5. Data availability and disaggregation

Data availability:

Data will be made available for all member states that have companies publishing sustainability information, as defined by the indicator.

Time series:

The reporting on this indicator will be annual, given that most companies publish sustainability information on an annual basis.

Disaggregation:

The platform will generate the following information for each country, then aggregate per sub-region, region and globally (avoiding double-counting of companies during the aggregation):

- **Total number of companies publishing reports that:**
- **Meet the minimum requirements**
- **Meet the advanced level requirement**

1. **Inclusion of a company under a specific country**

It is proposed that:

- Multi-national companies are included in the country in which they are listed, or in the country where the head office is found.
- When a multinational company produces specific separate reports, with disaggregated information per country, for the different countries they operate in, these would be counted separately under the indicator count for each country.
- **Data disaggregated per company size**

Company sizes are currently defined differently in different jurisdictions. For Indicator 12.6.1, a simple split of ‘large’ and ‘small’ could be proposed, with large being more than 250 employees, and small and medium being less than 250 employees. This is in line with the Global Reporting Initiative (GRI), UN Global Compact definitions, and is the most frequent definition at the national level in terms of employee number. No minimum turnover requirement is prescribed due to the wide variation in turnover of companies of this size between countries.

This is the definition of a company size that will be used by the custodian agencies for aggregation and comparability of data and analysis of trends at sub-regional, regional and global levels. However, definitions of company size used by national governments when carrying out their own analysis and presenting their Voluntary National Reviews could be different, in line with their national definitions.

- **Data disaggregated per sector**
- We propose to use the International Standard Industrial Classification of All Economic Activities (ISIC) (first level classification) to provide information on the number of companies publishing sustainability reports per industry.

A. Agriculture, forestry and fishing

B. Mining and quarrying

C. Manufacturing

D. Electricity, gas, steam and air conditioning supply

E. Water supply; sewerage, waste management and remediation activities

F. Construction

G. Wholesale and retail trade; repair of motor vehicles and motorcycles

H. Transportation and storage

I. Accommodation and food service activities

J. Information and communication

K. Financial and insurance activities

L. Real estate activities

M. Professional, scientific and technical activities

N. Administrative and support service activities

O. Public administration and defense; compulsory social security

P. Education

Q. Human health and social work activities

R. Arts, entertainment and recreation

S. Other service activities

T. Activities of households as employers; undifferentiated goods- and services-producing activities of households for own use

U. Activities of extraterritorial organizations and bodies

- **Proportion of reports that have undergone verification/assurance of complete report**
- Complete list of accepted assurance standards and tools to be defined.

6. Comparability/deviation from international standards

Sources of discrepancies:

N/A

7. References and Documentation

N/A

Annex 1: Comparison of related Reporting Frameworks used to define minimum requirement

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
Minimum requirements	**Institutional and governance:**				
	• Materiality assessment • Sustainability strategy and/or principles related to sustainability • Management approach to address material topics		Principle 7: Businesses should support a precautionary approach to environmental challenges; Principle 8: undertake initiatives to promote greater environmental responsibility; and	**Guiding Principles:** • Strategic focus and future orientation • Connectivity of information • Stakeholder relationships • Materiality • Conciseness • Reliability and completeness • Consistency and	**Reporting Principles:** • Stakeholder inclusiveness • Sustainability context • Materiality • Completeness **102: General disclosures:** 102-2:

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
				comparability	a. A description of the organisation's activities b. primary brands, products and services, including an explanation of any products or services that are banned in certain markets 102-11: Precautionary Principle or approach 102-13: a. A list of the main membership of industry or other associations, and national or international advocacy organisations 102-16: Values, principles, standards and norms of behaviour 102-47: a. A list of the material topics identified in the process for delivering report content **103-1 Explanation of the material topic and its boundary** 103-1 a: An explanation of why the topic is material 103-1-b: The boundary of the material topic, which includes a description of: i. where the impacts occur ii. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships c. Any specific limitation regarding the boundary topic. **103-2 the Management approach and its components** **103-3 Evaluation of management approach**

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Governance structure, including for economic, environmental and social issues	**D1: Corporate Governance Disclosures** D.1.1. Number of board meetings and attendance rate D.1.2. Number and percentage of female board members D.1.3. Board members by age range D.1.4. Number of meetings of audit committee and attendance rate D.1.5. Compensation: total compensation per board member (both executive and non-executive directors)		**Content elements:** • Organizational overview and external environment • Governance • Business model • Strategy and resource allocation • Performance Basis of presentation	**102: General disclosures** 102-14: Statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy for addressing sustainability. 102-17: Mechanisms for advice and concerns about ethics 102-18: Governance structure 102-20: Executive-level responsibility for economic, environmental and social topics 102-19: Delegating authority 102-22: Composition of the highest governance body and its committee 102-23: Chair of the highest governance body 102-24: Nominating and selecting the high governance body 102-26: Role of highest governance body in setting purpose, values and strategy 102-27: Collective knowledge of highest governance body 102-28: Evaluating the high governance body's performance 102-32: Highest governance body's role in sustainability report

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Key impacts, risks, opportunities			**Content elements:** • Risks and opportunities • Outlook (challenges and uncertainties)	**102: General disclosures** 102-15: Key impacts, risks and opportunities 102-25: Conflicts of interest 102-29: Identifying and managing economic, environmental and social impacts 102-30: Effectiveness of risk management process 102-31: Review of economic, environmental and social topics 102-33: Communicating critical concerns 102-34: Nature and total number of critical concerns 102-46: Defining report content and topic boundaries 102-47: List of material topics 102-44: Key topics and concerns raised **307: Environmental Compliance** 307-1: Non-compliance with environmental laws and regulations

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Anti-fraud, anti-corruption and anti-competitive behaviour practices	**D.2 Anti-corruption practices** D.2.1. Amount of fines paid or payable due to settlements D.2.2. Average number of hours of training on anti-corruption issues, per year per employee	**Principle 10:** Businesses should work against corruption in all its forms, including extortion and bribery		**205: Anti-corruption** 205-1: Operations assessed for risks related to corruption 205-2: Communication and training about anti-corruption policies and procedures 205-3: Confirmed incidents of corruption and actions taken **206: Anti-competitive behaviour** 206-1: Legal actions for anti-competitive behaviour, anti-trust and monopoly practices
	Economic				
	• Direct measure of economic performance (revenue, net profit, value added, payouts to shareholders)	**A.1 Revenue and/or (net) value added** A.1.1. Revenue A.1.2. Value added A.1.3. Net value added			**201: Economic performance** 201-1: Direct economic value generated and distributed 201-2: Financial implications and other risks and opportunities due to climate change 201-3: Defined benefit plan obligations and other retirement plans 201-4: Financial assistance received from government
	• Indirect measure of economic performance (community investment, investment in infrastructure or other significant local economic impact)	A.2.1. Taxes and other payments to government A.3.1 Green investment A.3.2. Community Investment			**203: Indirect economic impacts** 203-1: Infrastructure investments and services supported 203-2: Significant indirect economic impacts **415-1: Political contributions**
	Environmental				

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Energy consumption and energy efficiency	**B.5 Energy consumption** B.5.1. Renewable energy B.5.2. Energy efficiency	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		**302: Energy** 302-1: Energy consumption within the organisation 302-2: Energy consumption outside the organisation 302-3: Energy intensity 302-4: Reduction of energy consumption 302-5: Reductions in energy requirements of products and services
	• Water consumption and water efficiency	**B.1 Sustainable use of water** B.1.2. Water use efficiency			**303: Water** 303-1: Water withdrawal by source
	• Wastewater generation				**306: Effluents and waste** 306-1: Water discharge by quality and destination 306-3: Significant spills 306-5: Water bodies affected by water discharges and/or runoff
	• Greenhouse gas emissions	**B.3 Greenhouse gas emissions** B.3.1. Greenhouse gas emissions (scope 1) B.3.2. Greenhouse gas emissions (scopes 1 and 2)			**305: Emissions** 305-1: Direct (Scope 1) GHG emissions 305-2: Energy indirect (Scope 2) GHG emissions 305-3: Other indirect (Scope 3) GHG emissions 305-4: GHG emissions intensity 305-5: Reduction of GHG emissions

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Other emissions and effluents, including Ozone-depleting substances, Nitrogen Oxides (NOX), Sulphur Oxides (SOX), and chemicals	B.4.1. Ozone-depleting substances and chemicals			**305: Emissions** 305-6: Emissions from ozone depleting substances (ODS) 305-7: Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions
	• Waste generation, including hazardous wastes	B.2.3. Hazardous waste			**306: Effluents and waste** 306-1: Water discharge by quality and destination 306-2: Waste by type and disposal method 306-3: Significant spills 306-4: Transport of hazardous waste 306-5: Water bodies affected by water discharges and/or runoff
	• Waste minimisation and recycling practices	**B.2 Waste management** B.2.1. Reduction of waste generation B.2.2. Waste reused, remanufactured and recycled			306-2: Waste by type and disposal method
	• Use and/or production of hazardous chemicals and substances	**B.4 Chemicals, including pesticides and ozone-depleting substances** B.4.1..Ozone-depleting substances and chemicals			
	Social				

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Occupational health and safety, reporting as injuries, fatalities and/or training and interventions	**C.3 Employee health and safety** C.3.1. Expenditures on employee health and safety as a proportion of revenue C.3.2. Frequency /incident rates of occupational injuries	Principle 1: Businesses should support and respect the protection of internationally proclaimed human rights; Principle 2: make sure that they are not complicit in human rights abuses; Principle 4: the elimination of all forms of forced and compulsory labour; Principle 5: the effective abolition of child labour;		**403: Occupational health and safety** 403-1: Workers representation in formal joint management-worker health and safety committees 403-2: Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities 403-3: Workers with high incidence or high risk of disease fatalities 403-4: Health and safety topics covered in formal agreements with trade unions

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Total number of employees, by contract type and gender	**C.1 Gender equality** C.1.1. Proportion of women in managerial positions			**405-2: Ratio of basic salary and remuneration of women to men** **102-8: Information on employees and other workers** a. Total number of employees by employment contract (permanent and temporary), by gender. b. Total number of employees by employment contract (permanent and temporary), by region c. Total number of employees by employment type (full-time and part-time), by gender d. Whether a significant portion of the organisation's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees **202-1 Ratios of standard entry level wage by gender compared to local minimum wage** **202-2 proportion of senior management hired from the local community**
	• Employee training	**C.2 Human capital** C.2.1. Average hours of training per year per employee C.2.2: Expenditure on employee training per year per employee C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender			**404: Training and education** 404-1: Average hours of training per year per employee 404-2: Programs for upgrading employee skills and transition assistance programs 404-3: Percentage of employees receiving regular performance and career development reviews
	• Unfair and illegal labour practices and				**401: Employment** 401-1: New employee

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	other human rights considerations				hires and employee turnover 401-2: Benefits provided to full-time employees that are not provided to temporary or part time employees. 401-3 Parental leave 403-1: Workers representation in formal joint management **402: Labour/management relations** 402-1: Minimum notice periods regarding operational charges **408: Child labour** 408-1: Operations and suppliers at significant risk for incidents of child labour **409: Forced or compulsory labour** 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour' **410: Security practices** 410-1: Security personnel trained in human rights policies or procedures **411: Rights of indigenous peoples** 411-1: Incidents of violations involving rights of indigenous peoples **412: Human rights assessment** 412-1: Operations that have subject to human rights reviews or impact assessments 412-2: Employee training on human rights policies or procedures 412-3: Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Diversity, equal opportunity and discrimination		Principle 6: the elimination of discrimination in respect of employment and occupation.		**405: Diversity and equal opportunity** 405-1: Diversity of governance bodies and employees **406: Non-discrimination** 406-1: Incidents of discrimination and corrective action taken
	• Workers rights and collective agreements	**C.4 Collective agreements** C.4.1. Percentage of employees covered by collective agreements	**Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining**		**407: Freedom of association and collective bargaining** 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
Advanced Level As for Minimum standard, with the following additional disclosures and/or indicators:	• Details of supply chain				**102: General disclos** 102-9: a. A descriptio organisation's supply including its main ele they relate to the orga activities, primary bra products and services 102-10: Significant ch the organisation and it chain **308: Supplier enviro assessment** 308-1: New suppliers screened using enviro criteria 308-2: Negative envir impacts in the supply actions taken 103

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Details of stakeholder engagement surrounding sustainability performance			Guiding Principles: • Stakeholder relationships	**Reporting Principles** •Stakeholder inclusive **102: General disclos** 102-21: Consulting stakeholders on econc environmental and so 102-40: List of stakeh groups 102-42: Identifying a selecting stakeholders 102-43: Approach to stakeholder engageme
	• Details of remuneration	**C.3 Human capital** C.2.3. Employee wages and benefits as a proportion of revenue, with breakdown by employment type and gender			**102: General disclos** 102-35: Remuneratio 102-36: Process for d remuneration 102-37: Stakeholders' involvement in remun 102-38: Annual total compensation ratio 102-39: Percentage in annual total compens
	Economic				
	• Sustainable public procurement policies and practices • Percentage or proportion of local suppliers/procurement • Charitable donations	**A.3 New investment/expenditures** A.3.1. Green investment A.3.2. Community investment A.3.3. Total expenditures on research and development **A.4 Total local supplier/purchasing programmes** A.4.1. Percentage of local procurement			**204: Procurement pr** 204-1: Proportion of s on local suppliers
	Environmental				

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Supplier environmental assessment				**308: Supplier enviro assessment** 308-1: New suppliers screened using enviro criteria 308-2: Negative envir impacts in the supply actions taken
	• Material consumption, sourcing of materials and reclaimed or recycled materials used				**301: Materials** 301-1: Materials used weight or volume 301-2: Recycled input used 301-3: Reclaimed pro their packaging mater
	• Energy intensity and renewable energy sources	**B.5 Energy consumption** B.5.1. Renewable energy	Principle 9: encourage the development and diffusion of environmentally friendly technologies.		**302: Energy** 302-3: Energy intensi 302-4: Reduction of e consumption 302-5: Reductions in requirements of produ services
	• Water intensity and integrated water resources management	**B.1 Sustainable use of water** B.1.1. Water recycling and reuse B.1.3. Water stress			**303: Water** 303-1: Water withdra source 303-2: Water sources significantly affected withdrawal of water 303-3: Water recycled reused
	• GHG Emissions intensity				**305: Emissions** 305-4: GHG emission
	• Waste intensity	**B.2 Waste management** B.2.1. Reduction of waste generation B.2.2. Waste reused, re-manufactured and recycled B.2.3: Hazardous waste			306-2: Waste by type disposal method

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Biodiversity impacts				**304: Biodiversity** 304-1: Operational sit leased, managed in or to, protected areas and high biodiversity valu protected areas 304-2: Significant imp activities, products an on biodiversity 304-3: Habitats protec restored 304-4: IUCN Red Lis and national conserva species with habitats i affected by operations
	Social				
	• Supplier social assessment				**414: Supplier social assessment** 414-1: New suppliers screened using social 414-2: Negative socia in the supply chain an taken
	• Local community impacts	A.3.2 Community Investment			**203: Indirect econon impacts** 203-2: Significant ind economic impacts **413: Local communi** 413-1: Operations wit community engageme assessments and deve programmes 413-2: Operations wit significant actual and negative impacts on lo communities

Level	Disclosure for indicator 12.6.1	UNCTAD Core indicators towards reporting on the SDGs	UNGC Principles	IIRC	GRI
	• Supplier and consumer engagement on sustainability issues				**416: Customer healt safety** **417: Marketing and** 417-1: Requirements product and service in and labelling 417-2: Incidents of no compliance concernin products and service information and labell 417-3: Incidents of no compliance concernin marketing communica **418: Customer policy** 418-1: Substantiated c concerning breaches c customer privacy and customer data

Annex 2: Global and national repositories to mine for global 12.6.1 Database

Name	Web address	Country	Focus	Website language(
Corporate Social Responsibility Centre	http://www.csrcp.com/index.php/reporting-data-base/search-reports	Pakistan	National	EN
Sustainability Reports	http://www.sustainability-reports.com/	Netherlands	Mostly national	EN
Duurzaamheidsverslag	http://www.duurzaamheidsverslag.nl/bedrijf/	Netherlands	Mostly national	NL
Responsabilitata Sociala	http://www.responsabilitatesociala.ro/	Romania	National	RO
Corporate Register	http://corporateregister.com/	Global	Global	EN
Online Reports Database	http://www.online-report.com/report-type/sustainability-report/	Global	Mostly Europe	EN
Global Reporting Initiative	http://database.globalreporting.org/	Global	Global	EN

British Library	http://www.bl.uk/reshelp/findhelprestype/coannrep/companyreports.html	United Kingdom	National	EN
MIT Dewey Annual Reports collection	http://libguides.mit.edu/c.php?g=176014&p=1160945	United States	National	EN
Thomson Reuters Eikon	http://financial.thomsonreuters.com/en/products/tools-applications/trading-investment-tools/eikon-trading-software.html	United States	Global	EN
Annual Reports	http://www.annualreports.com/	United States	Global	EN
Order Annual Reports	https://www.orderannualreports.com/	United States	Global	EN
Financial Times Company Content Hub	http://markets.ft.com/research/Markets/Company-Content	United Kingdom (Nikkei)	Global	EN
Northcote	http://www.northcote.co.uk/	United Kingdom	National	EN
Annual Reports at Academic Business Libraries	https://apps.lib.purdue.edu/abldars/index.php	United States	National	EN
The Public Register	http://www.prars.com/search/alpha/A	United States	North America	EN
GRI Sustainability Disclosure Database	http://database.globalreporting.org/	Global	Global	EN
NSE Infobase Corporate Social Responsibility Database	http://www.nseinfobase.com/single-product15.aspx	India	India	EN
NSE Infobase Annual Reports Database	http://www.nseinfobase.com/single-product6.aspx	India	India	EN
Online Reports Database	https://www.online-report.com/	Austria/Italy	Mostly Europe	EN
CSR Hub	https://www.csrhub.com/	Global	Global	EN
Raporty Społecze	http://raportyspoleczne.pl/biblioteka-raportow/	Poland	National	PL
Integrated Reporting Examples Database	http://examples.integratedreporting.org/home	United Kingdom	Global	EN

IRAS Reports database	http://www.iras.co.za/frmResources.aspx?SubPageID=15	South Africa	National	EN
Materials and Quantitative Indicators Database	http://www.sustainabilityreport.cn/	China	National	CN
Deutscher Nachhaltigkeitskodex	http://www.deutscher-nachhaltigkeitskodex.de/en/database/database.html	Germany	National	DE, EN
Nachhaltigheitsberichte.at	http://www.nachhaltigkeitsberichte.at/	Austria	National	DE
Unternehmen Verantwortung Gesellschaft e.V.	http://www.csr-vision.net	Germany	National	DE
Lebensart VerlagsGmbH	http://www.businessart.at/nachhaltigkeitsberichte	Austria	National	DE
BCSD Portugal	http://www.bcsdportugal.org/publicacoes/relatorios	Portugal	National	PT
EIDER	http://www.stats.environnement.developpement-durable.gouv.fr/Eider/	France	National/regional	FR
RSE et PED	http://www.rse-et-ped.info/rse/4-rapports-annuels-rse/	France	Global (developing countries)	FR
EDGAR (Electronic Data Gathering, Analysis, and Retrieval) U.S. Securities and Exchange Commission (SEC)	https://www.sec.gov/edgar/searchedgar/companysearch.html	USA	National	EN